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IA-18 (Revised 6/98)

## UNITED STATES BANKRUPTCY COURT NORTHERN DISTRICT OF IOWA

IN RE: CHAPTER 7

DENNIS CLIFFORD BRUCE,

CASE NO. 24-00179

Debtor(s). NOTICE OF AND MOTION FOR APPROVAL OF COMPROMISE

OR SETTLEMENT OF CONTROVERSY

1 3311111

The undersigned Trustee has entered into a compromise or settlement of controversy and moves the Court to approve the following:

The Debtor claimed an exemption with respect to a Collins Community Credit Union IRA in the amount of \$5,000.00. The contribution to this IRA was made with respect to the 2023 tax year. The Trustee timely objected to the IRA exemption claim and the Debtor has resisted the Trustee's objection.

The Trustee asserts that under lowa Code §627.8(f) the exemption for a contribution to an IRA is "limited to the maximum deductible contribution". The Debtor and his non-filing spouse filed a joint tax return for 2023 and both the Debtor and his non-filing spouse were participants in another qualified plan for 2023. Consequently, pursuant to the Internal Revenue Code, a contribution to an IRA for 2023 is deductible by the Debtor only if the income on the Debtor's 2023 income tax return is less than a stated dollar amount. The combined income on the Debtor's jointly filed income tax return exceeds the proscribed dollar amount. Therefore, the Trustee asserts that the IRA contribution by the Debtor for 2023 is not deductible, and the IRA to which the contribution was made is not exempt.

On the Debtor's jointly filed income tax return, no loss was claimed with respect to the Debtor's stock ownership in the S corporation, BDC Group, Inc., because the corporation's tax return has not been filed. To the best of the Trustee's knowledge, information and belief, the S corporation had a 2023 loss, which would entitle the Debtor to claim a loss on an amended income tax return in an amount sufficient to reduce the income on the Debtor's 2023 jointly filed income tax return to less than the proscribed dollar amount.

The Trustee and the Debtor have agreed to settle and compromise the Debtor's IRA exemption claim for the sum of \$3,000.00 paid to the bankruptcy estate. This compromise results in a recovery to the bankruptcy estate of 60% of the claimed exemption amount without the necessity expending legal fees to litigate the objection to exemption.

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The settlement sum is due within 10 days after the entry of an order approving this settlement and compromise. In the event that the settlement sum is not timely received, the Trustee has the right to cancel and terminate this settlement by notice to the Debtor and his attorney, or to obtain a judgment against the Debtor for the settlement sum and to pursue collect of the settlement sum.

NOTICE IS HEREBY GIVEN that objections must be served on the undersigned Trustee, the United States Trustee, Debtor(s), and Debtor(s)' counsel at the addresses shown below and filed with the United States Bankruptcy Court, Northern District of Iowa, Clerk's Office, 111 7<sup>th</sup> Avenue SE, Box 15, Cedar Rapids, IA 52401-2101, or United States Bankruptcy Court, Northern District of Iowa, Clerk's Office, Federal Building, 320 6<sup>th</sup> Street, Room 117, Sioux City, IA 51101, **on or before November 22, 2024**.

NOTICE IS FURTHER GIVEN timely-filed objections will be set for hearing by separate notice. If no objections are filed a separate order will enter.

DATED: November 1, 2024 /s/ Larry S. Eide

Larry S. Eide, Trustee (AT0002317) PO Box 1588

Mason City, IA 50402-1588

Debtor(s):
Dennis Clifford Bruce
565 East View Ave
Marion, IA 52302

Debtor(s)' Counsel:
Ronald C. Martin
Day Rettig Martin, P.C.
PO Box 2877
Cedar Rapids, IA 52406-2877

United States Trustee:
Mary R. Jensen
Acting United States Trustee
United States Federal Courthouse
111 7<sup>th</sup> Avenue SE, Box 17
Cedar Rapids, IA 52401-2101

I certify that a copy of the document on which this appears and all enclosures were served the date indicated below on all creditors and parties-in-interest as required by the Bankruptcy Code and Rules by the office of Larry S. Eide per the attached list.

DATED: November 1, 2024 /s/ Larry S. Eide

Larry S. Eide (AT0002317)

Case 24-00179
Label Matrix for local noticing
0862-1
Case 24-00179
Northern District of Iowa
Cedar Rapids
Fri Nov 1 11:24:36 CDT 2024

Corporate Headquarters-North America

AG & EG LLC c/o Anddrew Galinsky 3900 Vandalia Rd Des Moines, IA 50317-1550

5636 Kendall Ct Unit A

Arvada, CO 80002-2747

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1 Step Graffife Revices Plage 3 of 18

1 Stop Utility & Construction

AT&T Services Inc Attn: Contract Admin 14575 Presidio Square Blvd Houston, TX 77083-1586

5636 Kendall Ct Unit A

Arvada, CO 80002-2747

AUS Inc 137 NE 48th Pl Des Moines, IA 50313-2343

ABB (Fastwyre)

305 Gregson Dr

Cary, NC 27511-6496

Ace Electric 1280 Progress St PO Box 557 North Liberty, IA 52317-0557 Acme Tools 1943 Blairs Ferry Rd NE Cedar Rapids, IA 52402-5811

Adam Verastegui 3023 SW Butternut Dr Ankeny, IA 50023-7201 Advance Auto Parts Advance Financial Services PO Box 742063 Atlanta, GA 30374-2063 (p) ADVANCED TOWER SERVICES LLC
ATTN AMANDA PEREA
2417 BAYLOR DR SE
ALBUQUERQUE NM 87106-3205

Advanced Traffic Control Inc PO Box 8958 Cedar Rapids, IA 52408-8958 Affordable Pressure Washing 7303 Mount Vernon Rd SE Cedar Rapids, IA 52403-7130 (p)AG & BUSINESS LEGAL STRATEGIES PO BOX 11425 CEDAR RAPIDS IA 52410-1425

Alberto Garcia Jr 2024-42 Fairfax Pike White Post, VA 22663

Alexis Reyes Lira 2324 Imogene St Memphis, TN 38114-6215 (p) ALLIANT ENERGY 300 E SHERIDAN AVE CENTERVILLE IA 52544-2625

Allied Glass 1575 Ketelsen Dr, Suite 500 Hiawatha, IA 52233-2220 Ally Bank, c/o AIS Portfolio Services LL 4515 N Santa Fe Ave Dept APS Oklahoma City, OK 73118-7901 Ally Financial PO Box 380901 Minneapolis, MN 55438-0901

Ally Financing PO Box 9001948 Louisville, KY 40290-1948 (p)ALTORFER INC PO BOX 1347 CEDAR RAPIDS IA 52406-1347 American Boring Inc 6895 Pickering Rd Carroll, OH 43112-9614

American Truck & Trailer Supply 11949 Livingston Rd Manassas, VA 20109-2780 Antonio Reyes 201 Hays Ave Trenton, TN 38382-2130 Area Wide Protective PO Box 636219 Cincinnati, OH 45263-6219

Arizona Department of Revenue Attn: Customer Care PO Box 29086 Phoenix, AZ 85038-9086 Arizona Department of Revenue
Office of Arizona Attorney General - BCE
c/o Tax, Bankruptcy and Collection Sct
2005 N Centra Ave, Suite 100
Phoenix, AZ 85004-1546

Arnold Motor Supply 1000 44th St Marion, IA 52302-1542

Case 24-00179 Arnold Motor Supply LLP PO Box 320

Crownsville, MD 21032-0278

Doc 68 Filed 11/01/24 Entered 11/01/24 12:54:23 Desc Main Asphiblo Restorations, Inc. Asphiblo Restorations, Inc. 1113 Chambers River Road Crownsville, MD 21032-1528

Augustin Sanchez 224 N Auburn Dr Sterling, VA 20164-5410

Spencer, IA 51301-0320

BDC Group, Inc. 925 Boyson Ct Hiawatha, IA 52233-1233 BILL / Divvy 13707 S 200 W, Suite 100 Draper, UT 84020-2443

BILL / Divvy 6220 America Center Dr, Suite 100 San Jose, CA 95002

BL Tower Construction 11111 E Pine St Tulsa, OK 74116-1600

BMO Bank N.A. PO Box 3040 Cedar Rapids, IA 52406-3040

BMO Bank NA f/k/a Bank of the West d/b/a Ditch Witch Financial Services 1625 W Fountainhead Pkwy AZ-FTN-10C-A Tempe, AZ 85282-2371

BMO Bank NA f/k/a Bank of the West d/b/a Ditch Witch Financial Services Attn: Thomas Burke / Peter Chalik 699 Walnut St, Suite 2000 Des Moines, IA 50309-3948

BMO Harris Bank, NA 300 E John Carpenty Frwy Irving, TX 75062-2727

BMO Harris Bank, NA 3925 Fountains Blvd NE Cedar Rapids, IA 52411-6619

BMO Harris Bank, NA PO Box 3040 Cedar Rapids, IA 52406-3040 BMO Harris Bank, NA PO Box 71810 Chicago, IL 60694-1810

(p) BMW FINANCIAL SERVICES CUSTOMER SERVICE CENTER PO BOX 3608 DUBLIN OH 43016-0306

BMW Financial Services NA, LLC AIS Portfolio Services, LLC 4515 N Santa Fe Ave. Dept. APS Oklahoma City, OK 73118-7901

BMW Financial Services NA, LLC, c/o AIS Port 4515 N Santa Fe Ave. Dept. APS Oklahoma City, OK 73118-7901

BREAKOUT CAPITAL, LLC c/o Weltman, Weinberg & Reis Co., LPA 965 Keynote Circle Cleveland, OH 44131-1829

BTM Engineering Inc 3001 Taylor Springs Dr Louisville, KY 40220-1586

(p) BALTIMORE COUNTY MARYLAND ATTN OFFICE OF BUDGET & FINANCE 400 WASHINGTON AVENUE RM 150

Bank of America 100 N Tryon St Charlotte, NC 28202-4036

Bank of America PO Box 15220 Wilmington, DE 19886-5220 Bank of America, NA PO Box 31785 Tampa, FL 33631-3785

TOWSON MD 21204-4605

Bank of America, NA c/o SouthLaw PC 13150 Foster, Suite 100 Overland Park, KS 66213-2660 Barbour Building Systems LLC 21421 E Truman Rd Independence, MO 64056-2673

Barnhart Crane PO Box 2153 Dept 1906 Birmingham, AL 35287-0002

BerganKDV Creative Planning Tax LLC 417 1st Ave SE, Suite 300 Cedar Rapids, IA 52401-1309

BerganKDV PO Box 735484 Dallas, TX 75373-5484 Bid2Win Software Inc, a/k/a B2W Software 99 Bow St, Suite 500 Portsmouth, NH 03801-3846

Case 24-00179 Blue Star Power Systems Inc

2250 Carlson Dr Mankato, MN 56003-2213 Doc 68 Filed 11/01/24 Entered 11/01/24 12:54:23 Desc Main Bradley & Riley PC Bradley & Riley PC 508 Hickory Ln Marissa, IL 62257-1706

Attn: Laura Hyer 2007 1st Ave SE PO Box 2804 Cedar Rapids, IA 52406-2804

Brandon Hugenel 2105 25th St SW Cedar Rapids, IA 52404-2483 Breakout Capital Finance LLC c/o Weltman Weinger & Reis Co LPA Attn: Scott D. Fink 965 Keynote Cir Cleveland, OH 44131-1829

1775 TYSONS BLVD MCLEAN VA 22102-4285

(p) BREAKOUT CAPITAL LLC

Bright Lighting Inc 11111 E Pine St Tulsa, OK 74116-1600

Dennis Clifford Bruce 565 Eastview Ave Marion, IA 52302-5974

Bulldog Pipe 16657 E 122nd St N Collinsville, OK 74021-5180

CAJ Services LLC 2400 Tawakoni Dr Debt of BDC Group, Inc. Wylie, TX 75098-0797

CB Companies LLC 1525 Ketelsen Dr Hiawatha, IA 52233-2221 CIT Sewer Solutions 530 Dubois Ave Mc Callsburg, IA 50154

Campbell Supply Co 2127 N Towne Lane NE Cedar Rapids, IA 52402-1913

Candace N. Bruce 565 Eastview Ave Marion, IA 52302-5974

Capital Installations & Services 1202 Evergreen Ln Pingree Grove, IL 60140-9100

Capital One Attn: Bankruptcy PO Box 30285 Salt Lake City, UT 84130-0285 Capital One PO Box 4069 Carol Stream, IL 60197-4069 Capital One PO Box 6492 Carol Stream, IL 60197-6492

Capital One NA by American InfoSource as agent 4514 N Santa Fe Ave Oklahoma City, OK 73118-7901

Capital One NA by American InfoSource as agent PO Box 71083 Charlotte, NC 28272-1083

Car Communications LLC 8300 Sunset Dr Manassas, VA 20110-3800

Carrier Access IT, LC 1050 Depot Ln SE #100 Cedar Rapids, IA 52401-2463 Carrier Access IT, LC 1275 NW 128th St Clive, IA 50325-7403

Castle Concrete LLC 1325 Meade St Flatwoods, KY 41139-1027

Caterpillar Financial Services 2600 6th St SW Cedar Rapids, IA 52404-3504

(p) CATERPILLAR FINANCIAL SERVICES CORPORATION 2120 WEST END AVENUE NASHVILLE TN 37203-5341

Caterpillar Financial Services Corp c/o Mark A Ludolph 300 Hamilton Blvd, PO Box 6199 Peoria, IL 61601-6199

Cedar Rapids/Linn Co. Solid Waste Agency 1954 County Home Rd Marion, IA 52302-9758

Cellco Partnership d/b/a Verizon Wireles Attn: William M Vermette 22001 Loudoun County Pkwy Ashburn, VA 20147-6122

Centurylink Communications LLC Attn: Legal-BKY 1025 El Dorado Blvd Broomfield, CO 80021-8249

Case 24-00179 Chad Harris 261 Sunset Ln Hiawatha, IA 52233

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Chantilly, VA 20153-0112

Attn: City Attorney 3851 River Ridge Road NE Cedar Rapids, IA 52402-7531

City of Cedar Rapids Attn: Rebecca Johnson, Purchasing Agent 101 First St SE

Clear Canopy LLC 1705 W University Dr #108-106 McKinney, TX 75069-3392

Clog Busters 3950 Vandalia Rd Des Moines, IA 50317-1550

Collection Services Center PO Box 9125 Des Moines, IA 50306-9125

Cedar Rapids, IA 52401-1205

Colliflower Inc 9320 Pulaski Hwy Middle River, MD 21220-2418 Colton Paris 1267 Lawrence Ave Hazleton, IA 50641-9627

Comcast PO Box 70219 Philadelphia, PA 19176-0219 Commercial Group Realty Attn: Shahram Ghaffarkhan 11990 Market St, Unit 501 Reston, VA 20190-6001

Complete Design Solutions LLC 3620 Developers Rd Indianapolis, IN 46227-3520

Complete Design Solutions LLC 511B Davidson Dr Minooka, IL 60447-8423

Complete Design Solutions LLC Attn: Jeffrey P. Taylor 401 Old Marion Rd NE PO Box 10020 Cedar Rapids, IA 52410-0020

Comptroller of Maryland Bankruptcy Unit 301 W Preston St, Room 409 Baltimore, MD 21201-2383

Comstar Supply 105 Kestrel Dr Collegeville, PA 19426-2061 Coopwood's Air Conditioning 414 W Tidwell Rd Houston, TX 77091-4337

Corporation Service Company as Representative PO Box 2576 Springfield, IL 62708-2576

Crowbar's Ltd 4151 3rd Ave, Suite 101 Marion, IA 52302-3957

D & S Construction 1270 Country Club Dr Marion, IA 52302-5504 D.R.S. Enterprises Inc 5339 Canal Rd Garfield, OH 44125-4808

DDL Business Systems LLC PO Box 940 Stephens City, VA 22655-0940

DM Concrete LLC 2462 10th Ave Marion, IA 52302-2123 DST, Inc. 4700 Acorn Drive Cleveland, OH 44131-6940

DTCenter I, Bldg C UOA c/o CGR Comm Mgmt LLC 23465 Rock Haven Way, Suite 205 Sterling, VA 20166-4429

DVA Inc d/b/a Ditch Witch of Virginia 11053 Washington Hwy Glen Allen, VA 23059-1905

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DVA, Inc., d/b/a Ditch Witch of Virginia 11053 Washington Hwy Glen Allen 11053-0001

Darling Ventures LLC 2404 Indian Hill Rd Cedar Rapids, IA 52403-1526 Case 24-00179 Davis Tower Foundatin LLC

7001 W Memory Ln Hulbert, OK 74441-1904 Doc 68 Filed 11/01/24 Entered 11/01/24 12:54:23 Desc Main Dawson M. Olson Dawson M. Olson Dawson M. Olson

Milwaukee, WI 53214-7080

1285 Lincoln Dr Marion, IA 52302-2348

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Dean A Spina 2007 First Ave SE Cedar Rapids, IA 52402-6344 Deere Credit Inc c/o Shuttleworth & Ingersoll, PLC Attn: Wes Huisinga / Benjamin Nielson 115 3rd St SE, Suite 500 / PO Box 2107 Cedar Rapids, IA 52401-1235

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Devonte Johnson 201 Hart Ave Des Moines, IA 50315-5270

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Diversified Underground Inc PO Box 460909 Aurora, CO 80046-0909

(p) DIVISION OF CHILD SUPPORT ENFORCEMENT BANKRUPTCY UNIT 2001 MAYWILL STREET STE 200 RICHMOND VA 23230-3236

Division of Child Support Enforcement Bankruptcy Unit PO Box 71900 Henrico, VA 23255-1900

(p) DOMINION ENERGY VIRGINIA NORTH CAROLINA PO BOX 26666 RICHMOND VA 23261-6666

Donald B Rice Tire Company Inc t/a Rice Tire Attn: Mary Beth Beard 909 N East St Frederick, MD 21701-4621

Drake Shores 813 Saint Annes Dr Iowa City, IA 52245-5635 Drilltech LLC 7080 York St Denver, CO 80229-7301

Dulles Electric Supply Corp 22570 Shaw Rd, Suite 150 Sterling, VA 20166-4393

Dylan Bowser 19125 Dales Ford Rd Scotch Grove, IA 52310-7484

Dylan Davis 2050 Edgewood Rd NW, Apt 4 Cedar Rapids, IA 52405-1006 E.R. Utilities Construction 14520 Golden Oak Rd Centreville, VA 20121-2262

ET Communications LLC 40 E Station Ave Coopersburg, PA 18036-2132

East Central Iowa Council of Governments 700 16th St NE, Suite 301 Cedar Rapids, IA 52402-4665

East Central Iowa Council of Governments c/o Rush M Shortley - Attorney at Law 1921 51st St NE Cedar Rapids, IA 52402-2400

Case 24-00179 Echo Group Inc PO Box 336

Council Bluffs, IA 51502-0336

Filed 11/01/24 Entered 11/01/24 12:54:23 Desc Main Doc 68 Edge Boeulting The ineep age 8 of 18 624 Water St Prairie Du Sac, WI 53578-1027

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Electrical Engineering & Equipment 953 73rd St Windsor Heights, IA 50324-1031

Elevated Technology Solutions 2957 Highway IA-13 Marion, IA 52302-9658

Elmer Majano Hernandez 15095 Arum Pl Woodbridge, VA 22191-3847

Mason City, IA 50402-1588

Equipment Marketers & Appraisers Attn: Craig Hilpipre 3826 Cedar Hieghts Dr, Suite 7 Cedar Falls, IA 50613-6257

Equipment Marketers & Appraisers c/o Austin Peiffer 1350 Boyson Rd, Unit B Hiawatha, IA 52233-2211

Ernesto Valasco Caballero 1529 S Mole St Philadelphia, PA 19146-4837 Ethan Paris 1267 Lawrence Ave Hazleton, IA 50641-9627 Euler Hermes NA Insurance Co as Agent for COMS 800 Red Brook Blvd, #400C Owings Mills, MD 21117-5173

FS3 Inc PO Box 989 Annandale, MN 55302-0989

Farmers & Merchants Savings Bank 200 First St SW Cedar Rapids, IA 52404-5735

Fence Pros Inc 3887 Trigg Turner Rd Corydon, KY 42406-9581

Ferguson d/b/a ACF PO Box 100286 Atlanta, GA 30384-0286 Fiber Network Resources 2486 State Route 588 Gallipolis, OH 45631-9105

Fidelity Security Life - Avesis Attn: Accounts Receivable PO Box 842531 Los Angeles, CA 90084-2531

Fin & Fern LLC 126 19th St SW Cedar Rapids, IA 52405 Five Nine Design Group LLC 15925 Hargray Dr Noblesville, IN 46062-4658 Five Star Communications LLC 725 S 33rd St Omaha, NE 68105-1411

Five Star Communications LLC c/o Croker Huck Law Firm Attn: David J Skalka 2120 S 72nd St, Suite 1200 Omaha, NE 68124-2366

Fola Technologies 2121 Swan Dr Camanche, IA 52730-2009 Foundation Software 17800 Royalton Rd Strongsville, OH 44136-5149

Fujitsu Network Communications 2801 Telecom Pkwy Richardson, TX 75082-3599

Fusion Telecom Services LLC 4020 Oakmeadow Dr Plano, TX 75093-8538

Fuzzy Cow LLC 3969 Park Towne Ct NE Cedar Rapids, IA 52402-6446

GD Construction Inc 2514 Cove Hollow Ct Rowlett, TX 75088-2436

GLT Transportation Group 10 Canal St, #318 Miami, FL 33166-4404

Galinsky Family Real Estate LLC c/o Andrew Galinsky 3900 Vandalia Rd Des Moines, IA 50317-1550

Case 24-00179 Galloway Group 5840 Youngquist Rd Fort Myers, FL 33912-2271

8318 Morningside Dr Manassas, VA 20112-3511

Doc 68 Filed 11/01/24 Entered 11/01/24 12:54:23 Desc Main Garcin Chiment Page 9 of 18 Gary Bass Construction Inc PO Box 601 Edgewood, TX 75117-0601

Genesis Utility Inc 1740 Fox Downs Ln Oilville, VA 23129

Genuine Cable Group PO Box 734769 Chicago, IL 60673-4769 Gina L Kramer, Atty 210 Jones St, Suite 201 Dubuque, IA 52001-7615

Global Rental Co Inc 33 Inverness Center Pkwy Suite 250 Birmingham, AL 35242-7648

Graybar Electric Company Inc 12437 Collections Center Dr Chicago, IL 60693-0124

Graybar Electric Company Inc 7601 Setzler Pkwy North Brooklyn Park, MN 55445-1883

GreatAmerica Financial Services Corp 625 First St SE Cedar Rapids, IA 52401-2030

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Green Note Capital Partners SPV LLC 1019 Avenue P Suite 401 Brooklyn, NY 11223-2366

Green Note Capital Partners SPV LLC Attn: Evan Lincoln Moscov PO Box 8305 Waukegan, IL 60079-8305

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(p) GREENSTATE CREDIT UNION ATTN LEGAL PO BOX 800 NORTH LIBERTY IA 52317-0800

GreenState Credit Union c/o Terry L Gibson 2015 Grand Ave, Suite 102 Des Moines, IA 50312-4902

Greenberg Traurug LLP Attn: Jon L Swergold 401 E Las Olas Blvd, Suite 200 Fort Lauderdale, FL 33301-2211

**GuideWell** 303 E Rogers St Houston, TX 77022-1617

Guy M Turner Inc PO Box 7776 Greensboro, NC 27417-0776 H.M. Cragg Co 7490 Bush Lake Rd Edina, MN 55439-2801

HDZ Enterprises Inc 7964 Conell Ct, Suite D Lorton, VA 22079-1036

HGP Inc 401 Charles St Fredericksburg, VA 22401-6019

Handley Dirt Work Plus LLC 3355 Schmickle Rd Marion, IA 52302-9713

Harris & Heavener Excavating 149 Humphries Dr Reynoldsburg, OH 43068-6801

Hawkeye Fire & Safety 716 Oakland Rd NE Cedar Rapids, IA 52402-4669 Helton Law Office Attn: Tonita M Helton 501 N Church St Leon, IA 50144-1301

(p) HERC RENTALS INC ATTN BANKRUPTCY 27500 RIVERVIEW CENTER BLVD 2ND FLOOR BONITA SPRINGS FL 34134-4325

Herc Rentals Inc c/o Shuttleworth & Ingersoll, PLC Attn: Benjamin G Nielson 115 3rd St SE, Suite 500 / PO Box 2107 Cedar Rapids, IA 52406-2107

Hiawatha Properties LLC Attn: Timothy J Wilson 1710 Hawkeye Dr, Suite 100 PO Box 25 Hiawatha, IA 52233-0025

Hiawatha Properties LLC c/o Dan Childers PO Box 2107 Cedar Rapids, IA 52406-2107 Case 24-00179 101 Emmons St PO Box 25 Hiawatha, IA 52233-0025

Hote deging ent Page 10 of 18 Palatine, IL 60055-7483

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ImOn Communications LLC 101 Third Ae SW, Suite 400 Cedar Rapids, IA 52404-5736

ImOn Communications LLC PO Box 3446 Cedar Rapids, IA 52406-3446 Imperial Crane Services Inc 7500 W Imperial Dr Bridgeview, IL 60455-2395

InteliPort Inc 103 N Church St Hertford, NC 27944-1103

Internal Revenue Service P. O. Box 7346 Philadelphia, PA 19101-7346

(p) IOWA DEPARTMENT OF REVENUE ATTN BANKRUPTCY UNIT PO BOX 10471 DES MOINES IA 50306-0471

Iowa Department of Revenue Office of the Attorney General of Iowa Attn: Bankruptcy Unit 1305 E. Walnut Street Des Moines, IA 50319-0109

Iowa Dept of Transportation PO Box 10382 Des Moines, IA 50306-0382

Iowa Workforce Development-U/E 1000 E Grand Ave Des Moines, IA 50319-0220

Isotropic Networks Inc c/o Terry L Gibson 2015 Grand Ave, Suite 102 Des Moines, IA 50312-4902

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JJJ Cable Communication LLC 2025 Keller Springs Rd #1015 Carrollton, TX 75006

JK Communications LLC 304 Cottonwood St Lexington, MO 64067-1386

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James River Equipment 9107 Owens Dr Manassas, VA 20111-4802

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Jeramie L. Ellefson 10245 45th Ave, Apt 4 Wyoming, IA 52362-7650

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John Deere Construction & Forestry Co d/b/a John Deere Financial 6400 NW 86th St PO Box 6600 Johnston, IA 50131-6600

John Deere Construction & Forestry Co d/b/a John Deere Financial c/o Wes Huisinga / Benjamin Nielson 115 3rd St SE, Suite 500 / PO Box 2107 Cedar Rapids, IA 52401-1222

Jones Transport LLC Attn: Jennifer Houston 6184 Hwy 98 West, Suite 210 Hattiesburg, MS 39402

Jose Reyes 615 Southlia Dr, Apt H Kokomo, IN 46902-3490

Joseph Welsh 6807 Kingswood Ln Cedar Rapids, IA 52402-5937

Juan Lira 201 Hays Ave Trenton, TN 38382-2130

KYF Global Partners 1019 Avenue P, #402 Brooklyn, NY 11223-2366

Case 24-00179 KYF Global Partners

Attn: Gadi Dotz / Gene Rosen's Law Firm 200 Garden City Plaza, Suite 405 Garden City, NY 11530-3338

Doc 68 Filed 11/01/24 Entered 11/01/24 12:54:23 Desc Main Rath Bergers Page 11 of 18 Kathleen M. Burgess 2510 Clark Ave

106 Cardinal Ave Atkins, IA 52206-9728

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Marion, IA 52302-4135

Kelly M. Kemmerling 654 28th St Court SE Cedar Rapids, IA 52403-3003

Kenway Trucking LLC 1655 Commercial Dr PO Box 237 Walford, IA 52351-0237 Kevin L. Haines 1984 Scales Bend Rd NE North Liberty, IA 52317-9332

Keystone Savings Bank 807 Rosedale Dr Center Point, IA 52213-9381

Keystone Savings Bank 81 Main St PO Box 367 Keystone, IA 52249-0367 Keystone Savings Bank Attn: Abram V. Carls / Eric W. Lam 115 3rd St SE, Suite 1200 Cedar Rapids, IA 52401-1266

Keystone Savings Bank c/o Eric W. Lam 115 Third Street SE, Suite 1200 Cedar Rapids, IA 52401-1222

Kirkwood Community College 7725 Kirkwood Blvd Cedar Rapids, IA 52404-5231

Konica Minolta Business Solutions USA c/o US Bank Equpment Finance 1310 Madrid St Marshall, MN 56258-4099

Konica Minolta Premier Finance PO Box 790448 Saint Louis, MO 63179-0448

Kramer Well Drilling LLC W14405 Hwy 8 Weyerhaeuser, WI 54895-9631 Kyle Enterprises LLC d/b/a Millennium c/o Wagner Falconer & Judd, Ltd 300 N Corporate Dr, Suite 200 Brookfield, WI 53045-5833

Kyle Enterprises LLC d/b/a Millennium c/o Wagner Falconer & Judd, Ltd. Suite 200 Brookfield, WI 53045

L&M Underground Inc 7529 S Storm Mtn Littleton, CO 80127-3807 LL Pelling Co Inc 1425 West Penn St PO Box 230 North Liberty, IA 52317-0230 Eric W. Lam 115 Third Street S.E. Suite 1200 Cedar Rapids, IA 52401-1222

LamoniHeating, Cooling & Plumbing LLC 139 N Linden St Lamoni, IA 50140-1045

Liberty Doors 900 W Penn St North Liberty, IA 52317-9524

Liberty Mutual Insurance PO Box 91012 Chicago, IL 60680-1110

Linn County REC 5695 REC Drive PO Box 69 Marion, IA 52302-0069 Linn County REC c/o Pulkrabek Law Office, PLC Attn: Julie Pulkrabeck 4698 Fox Lane NE Iowa City, IA 52240-7733

Liquid Capital Exchange Inc Attn: Tammy Kemp / Vlad Rojko 5075 Yonge St, Suite 700 Toronto Ontario M2N 6C6, CANADA

Liquid Capital Exchange Inc c/o Nymaster Goode, PC Attn: Kristina Stanger 700 Walnut St, Suite 1600 Des Moines, IA 50309-3899

Liquid Capital Exchange Inc c/o Nymaster Goode, PC / Roy Leaf 625 1st St SE, Suite 400 Cedar Rapids, IA 52401-2032

Lisa Watson 20388 Farmgate Terr Ashburn, VA 20147-3710 Listo Services LLC Case 24-00179 14773 Crimson Bluff Winter Garden, FL 34787-3259

Doc 68 Filed 11/01/24 Entered 11/01/24 12:54:23 Desc Main Loudoun Quarries Inc Page 12 of 18 45977 Old Ox Rd Sterling, VA 20166-9472

PO Box 220112 Chantilly, VA 20153-0112

Loudoun Water PO Box 4000 Ashburn, VA 20146-2591

Luck Stone Corp PO Box 22696 New York, NY 10087-2696 Mark A Ludolph Heyl, Royster, Voelker & Allen 300 Hamilton Boulevard P.O. Box 6199 Peoria, IL 61601-6199

Lumen Law Department 931 14th St, 9th Floor Denver, CO 80202-2994

Lumen Technologies Group LLC Attn: Legal - BKY 1025 El Dorado Blvd Broomfield, CO 80021-8249

Manchester Leasing Services Inc 18173 Edison Ave, Unit G Chesterfield, MO 63005-3722

Manchester Leasing Services Inc 2771 104th St, Suite 1 Urbandale, IA 50322-3883

Manchester Leasing Services Inc c/o Wandro & Associates / Terry Gibson 2015 Grand Ave, Suite 102 Des Moines, IA 50312-4902

Maquoketa Valley REC 109 N Huber St Anamosa, IA 52205-1453

Marion Municipal Water Dept 3050 5th Ave Marion, IA 52302-3758

(p) MARLIN BUSINESS CORPORATION ATTN F/K/A MARLIN BUSINESS BANK 300 FELLOWSHIP ROAD MOUNT LAUREL NJ 08054-1727

Marlin Leasing Corporation d/b/a/ PEAC Solutions 300 Fellowship Rd Mount Laurel, NJ 08054-1201

Marlin Leasing Corporation dba PEAC Solution 300 Fellowship Rd. Mt. Laurel, NJ 08054-1201

Ronald C. Martin Day Rettig Martin, P.C. P. O. Box 2877 Cedar Rapids, IA 52406-2877 Marvair PO Box 400 Cordele, GA 31010-0400

McCarthy Tire Service Co of VA PO Box 1125 Wilkes Barre, PA 18703-1125

McCoart Electric 68 Horse Picture Lowmansville, KY 41232-9089 McGrath 4610 Center Point Rd NE Cedar Rapids, IA 52402-2412

Mediacom Business PO Box 5744 Carol Stream, IL 60197-5744

Mediacom Communications Corp Attn: Legal Department One Mediacom Way Chester, NY 10918-4850

Michael Boots PO Box 1112 Wilton, IA 52778-1112

MidAmerican Energy Company PO Box 4350 Credit Davenport, IA 52808-4350

MidAmerican Energy Company PO Box 8020 Davenport, IA 52808-8020

Midwest Wheel Companies 200 50th Ave SW Cedar Rapids, IA 52404-4926

Mike A. Miner 1447 Amber Rd, x44 Monticello, IA 52310-8070

(p) MILLBROOK WEST LLC PO BOX 163 BROAD RUN VA 20137-0163 Millennium 2121 Hobbs Dr Delevan, WI 53115-5600 Mob Communications LLC 13709 80th Terrace Live Oak, FL 32060-8825

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Modular Connections LLC 1090 Industrial Blvd Bessemer, AL 35022-6009

Evan Lincoln Moscov Law Office of Evan L. Moscov P.O. Box 8305 Waukegan, IL 60079-8305

NOVA RECON 7720 Bethlehem Rd Manassas, VA 20109-2716 NOVEC PO Box 34795 Alexandria, VA 22334-0795

Nationwide Mutual Insurance 1100 Locust St, Dept 2006 Des Moines, IA 50391-2006

New Age Drilling LLC 3212 23rd St Des Moines, IA 50320-2647 NinjaOne 3687 Tampa Rd, Suite 200 Oldsmar, FL 34677-6313

Northern Wisconsin Fence W7620 Cork Rd Phillips, WI 54555-6366

Old Republic Surety Group PO Box 88120 Milwaukee, WI 53288-8120

Ostafi Communication Inc 2121 Swan Dr Camanche, IA 52730-2009

Overhead Door 6515 4th St SW Cedar Rapids, IA 52404-4761

Ozzy Fiber Construction Inc 14378 Sandhill Rd Louisville, NE 68037-2848

PJI Law 3900 Jermantown Rd Fairfax, VA 22030-4900

PWCSA PO Box 2266 Woodbridge, VA 22195-2266

Pappajohn, Shriver, Eide & Nielsen P.C. PO Box 1588 Mason City, IA 50402-1588

Austin Peiffer Ag & Business Legal Strategies PO Box 11425 Cedar Rapids, IA 52410-1425

Pennsylvania Dept of Revenue PO Box 280904 Harrisburg, PA 17128-0904

Pickens, Barnes & Abernathy Attn: Stephanie L. Hinz 1800 First Avenue NE, Suite 200 P.O. Box 74170 Cedar Rapids, IA 52402-5554

(p) PINCO CONSTRUCTION LLC 21010 SOUTHBANK ST #605 STERLING VA 20165-7227

Plumetazz America Corp 225 Thrasher Pike Soddy Daisy, TN 37379-4267

Poly Vinyl Roofing 785 Elbow Creek Rd Mount Vernon, IA 52314-9732 Port-A-Johns 19212 Military Rd Bennington, NE 68007-6212

Power Systems Electric South 1746 HWY 19 SE Pelham, GA 31779

Precision Sheet Metal 1518 13th St Belle Plaine, IA 52208-1327 Premier AV Solutions 609 W Jefferson St Palmer, TX 75152-9638

Price Builders LLC 12185 Fredrick Pampa, TX 79065-1513 Price Builders LLC Attn: Peter J Chalik 699 Walnut St, Suite 2000 Des Moines, IA 50309-3948 Priceless Landscape 7015 Lancaster Thornville Rd NE Pleasantville, OH 43148-9738

Case 24-00179 Primus Electronics 8101 Solutions Center Chicago, IL 60677-8001

Doc 68 Filed 11/01/24 Entered 11/01/24 12:54:23 Desc Main Pro Bockinteist Servi Page 14 of 18 8615 Whitmore Cir, Suite 108 Omaha, NE 68122-1844

Quality Power Solutions LLC 5718 Manufacturers Dr Madison, WI 53704-6276

RCR Telecom LLC 2425 W Parker Rd, Bldg 6C Carrollton, TX 75010-4725

ROC Communications LLC 13908 Lake Dr NE Columbus, MN 55025-8609

RP Construction LLC Attn: Jeffrey D. Goetz 801 Grand Ave, Suite 3700 Des Moines, IA 50309-8004

RP Construction LLC Attn: Reyna Paz, President & CEO 24008 Bishop Meade Pl

Ready Wireless 415 1st Street SE Cedar Rapids, IA 52401-1808

Janet G. Reasoner U.S. Trustee 111 7th Ave SE Box 17

Ashburn, VA 20148-1712

Resurface Inc

Rice Tire

13032 Balls Ford Rd

Manassas, VA 20109-2410

Rexco Equipment Inc 5900 SW 56th St Des Moines, IA 50321-9621

Reyes Underground Utilities 1899 County Road 1126 Cumby, TX 75433-5149

Cedar Rapids, IA 52401-2103

7679 Limestone Dr. Suite 140 Gainesville, VA 20155-4041

Robert B. Brown

4907 Harvest Ct SW Cedar Rapids, IA 52404-7411 Paula L. Roby Day Rettig Martin, P.C. 150 1st Ave. NE, Suite 415 P.O. Box 2877

52406-2877

Cedar Rapids, IA 52406-2877

Romero Construction LLC 4212 Airline Pkwy Chantilly, VA 20151-3965

Ross R. Michaelis 121 S Garnavillo St Anamosa, IA 52205-1975 S&S Fiberoptics Corp 14135 Dan Park Loop Fort Myers, FL 33912-6853

SIA Underground Inc 324 Preston Dr Warrenton, VA 20186-2673

Scherr Contracting LLC 5015 SW 8th St Des Moines, IA 50315-4614 Schimberg Company 1106 Shaver Road NE Cedar Rapids, IA 52402-4500

Sega Ag Works Inc PO Box 39 Cissna Park, IL 60924-0039

Seth Stanton 409 6th Ave SW Cedar Rapids, IA 52404-5814

Attn: Emily Douglas Moore 974 73rd St, Suite 16 West Des Moines, IA 50265-1026

Sheets Sterling Inc

(p) SHEETS STERLING INC ATTN KIMBERLY BOWSER P O BOX 615 STERLING VA 20167-0615

Sherwin-Williams 3501 J St SW Cedar Rapids, IA 52404-4608

Sherwin-Williams c/o Michael B. Bach, Authorized Agent 25 Whitney Drive, Suite 106 Milford, OH 45150-8400

Shiloh Reiter 19032 Newport Rd Anamosa, IA 52205-7703 Smith Gambrel & Russel LLP Attn: Elizabeth Janczak /Shelly DeRousse 311 S Wacker Dr, Suite 3000 Chicago, IL 60606-6683

Soft Dig Properties LLC 525 Milltown Rd, Suite 304 North Brunswick, NJ 08902-3317

Çase 24-00179 Solutions Fiber Optic Inc 8422 Freedom Ct Columbia, MD 21045-3100

Doc 68 Filed 11/01/24 Entered 11/01/24 12:54:23 Desc Main South Dakota Dept of Reven 1635 Lakes Pkwy, Suite 0 Lawrenceville, GA 30043-5897

South Dakota Dept of Revenue 300 S Sycamore Ave, Suite 102 Sioux Falls, SD 57110-1323

Star Equipment Ltd PO Box 8438 Des Moines, IA 50301-8438

State of Wisconsin DWD UI PO Box 8914 Madison, WI 53708-8914

Summit IG, LLC Attn: Lee Grant VP & General Counsel 22365 Broderick Dr. Suite 250 Sterling, VA 20166-9396

Sunbelt Rentals PO Box 409211 Atlanta, GA 30384-9211

TMC Transportation PO Box 1774 Des Moines, IA 50306-1774

TNT Underground Utilities Inc 303 E Whitworth St Hazlehurst, MS 39083-2607

Tarheel Contractors Supply 162 Porter Rd Rock Hill, SC 29730-6339

TelcoDen Inc PO Box 268 Walford, IA 52351-0268

Tennessee Dept of Revenue Andrew Jackson Bldg, 3rd Floor, Ste 500 500 Deaderick St Nashville, TN 37242-1099

Terry Durin Co 407 7th Ave SE Cedar Rapids, IA 52401

Tier 1 Tower Services LLC 955 16th Ave Marion, IA 52302-2654

Todd Shores 1840 Silver Maple Trail North Liberty, IA 52317-4761

Traffic Safety Supplies Inc Attn: Accounts Receivable 14490 Lee Hwy Gainesville, VA 20155-1838

Transportation Consultants Inc 2400 86th St, Suite 28 Urbandale, IA 50322-4306

Tripwireless Inc 4941 Allison St Arvada, CO 80002-4421

TrueNorth Companies, LC PO Box 1863 Cedar Rapids, IA 52406-1863 Ty McFarland 1826 23rd St NW Cedar Rapids, IA 52405-5602

Tyler R. Pelton S3052 E Fox Hill Rd Baraboo, WI 53913-9176

U.S. Small Business Administration 10737 Gateway West, Suite 300 El Paso, TX 79935-4910

U.S. Small Business Administration 2750 1st Ave NE, Suite 350 Cedar Rapids, IA 52402-4831

(p)U S SMALL BUSINESS ADMINISTRATION ATTN BK NOTICES 332 S MICHIGAN AVE SUITE 600 CHICAGO IL 60604-4318

U.S. Small Business Administration Attn: Jody Rae Sartin 210 Walnut St, Suite 749 Des Moines, IA 50309-2186

U.S. Small Business Administration Fresno District Office 801 R Street, Suite 201 Fresno, CA 93721-2365

US Cellular Dept 0205 Palatine, IL 60055-0205

USA Communications 124 Main St PO Box 389 Shellsburg, IA 52332-0389

USTDW PO Box 365 Walford, IA 52351-0365

United Healthcare Atlanta, GA 30374-0376

Case 24-00179 United Healthcare PO Box 94017

Doc 68 United Healthean Insurance 6016 of 18 Attn: CDM/Bankruptcy 185 Asylum St - 03B Hartford, CT 06103-3408

Filed 11/01/24 Entered 11/01/24 12:54:23 Desc Main United Private Networks 120 W 12th St Floor 11 Kansas City, MO 64105-1937

United Rental 5735 4th St Ct SW Cedar Rapids, IA 52404-4840

Palatine, IL 60094-4017

United States Trustee United States Federal Courthouse 111 7th Avenue SE, Box 17 Cedar Rapids, IA 52401-2103

United States of America (SBA) U.S. Attorney's Office Attn: Marty McLaughlin 111 7th Ave SE, Box 1 Cedar Rapids, IA 52401-2103

Utility Service Contractors Inc 1410 Industrial Dr, Suite 100 Hiawatha, IA 52233-1160

Van Meter Inc 850 32nd Ave SW Cedar Rapids, IA 52404-3913

Veerabhadra R Malikireddy c/o Samson Properties 14526 Lee Rd Chantilly, VA 20151-2112

Veridian Credit Union Attn: Bankruptcv P.O. Box 6000 1827 Ansborough Avenue Waterloo, IA 50701-3629 Vic's Crane & Heavy Haul Inc 3000 145th St SE Rosemount, MN 55068-5916

Virginia Dept of Taxation PO Box 1777 Richmond, VA 23218-1777

Virginia Employment Commission PO Box 26441 Richmond, VA 23261-6441

Virginia Ground Covers 21585 Cascades Pkwy Sterling, VA 20166-9209

WI Dept of Workforce Development Unemployment Insurance Div PO Box 7945 Madison, WI 53707-7945

WI Dept of Workforce Development Unemployment Insurance Div / Collections PO Box 8914 Madison, WI 53708-8914

WM Corporate Services Inc As Payment Agent PO Box 4648 Boston, MA 02205

WM Enterprise LLC 11720 Beltsville Dr. #160 Beltsville, MD 20705-3166

Wagner Falconer & Judd, Ltd. 300 N Corporate Drive Suite 200 Brookfield, WI 53045-5833

Wapsi Banks LLC 761 Wapsi Banks Rd Central City, IA 52214-9651

Wasape Construction 403747 W 3800 Rd Talala, OK 74080-3416

Watts Electric Company 13351 Dover St Waverly, NE 68462-2516

Watts Electric Company c/o Brian S Koerwitz 5825 South 14th St, Suite 200 Lincoln, NE 68512-1233

Wellmark 1331 Grand Ave Des Moines, IA 50309-2565

Wells Fargo Bank NA as Agent Attn: Relationship Manager 14241 Dallas Pkwy, Suite 1300 Dallas, TX 75254-2955

Wendling Quarries Inc 2647 225th St De Witt, IA 52742-9123

West Pacific Drilling Inc Attn: Brandon Kuenzi, Secretary PO Box 882 Silverton, OR 97381-0882

West Union Trenching LLC 800 Hwy 150 South West Union, IA 52175-1600

Wisconsin Dept of Revenue PO Box 8901 Madison, WI 53708-8901

Youngwood Lane LLC Attn:Paul Szczenski 44112 Mercure Cir Sterling, VA 20166-2084

Case 24-00179 Younts Contracting LLP 6640 NW Beaver Dr Johnston, IA 50131-1309

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Union Grove, WI 53182-0055

416 G Ave NW Cedar Rapids, IA 52405-2660

Zayo Group LLC 1805 29th St, Suite 2050 Boulder, CO 80301-1067

Zayo Group LLC c/o Timothy N. Lillwitz 801 Grand Ave, Suite 3700 Des Moines, IA 50309-8004

The preferred mailing address (p) above has been substituted for the following entity/entities as so specified by said entity/entities in a Notice of Address filed pursuant to 11 U.S.C. 342(f) and Fed.R.Bank.P. 2002 (g) (4).

Advanced Tower Services LLC 2417 Baylor Drive SE Albuquerque, NM 87106-3205

Aq & Business Legal Strategies P.O. Box 11425 Cedar Rapids, IA 52410-1425

(d) Ag & Business Legal Strategies Attn: Austin Peiffer PO Box 11425 Cedar Rapids, IA 52410-1425

(d) Ag & Business Legal Strategies Attn: Joe Peiffer & Austin Peiffer PO Box 11425 Cedar Rapids, IA 52410-1425

Alliant Energy 300 E Sheridan Ave Centerville, IA 52544-2625 Altorfer Inc PO Box 1347 Cedar Rapids, IA 52405-1347

BMW Financial Services Attn: Bankruptcy/Correspondence PO Box 3608 Dublin, OH 43016

Baltimore County Maryland Attn: Office of Budget & Finance 400 Washington Ave, Room 150 Towson, MD 21204-4605

Breakout Capital LLC 1451 Dolley Madison Blvd, Suite 200 Mc Lean, VA 22101-3847

Caterpillar Financial Services Lockbox 730681 14800 Frye Rd, 2nd Floor Fort Worth, TX 76155-2732

(d) Caterpillar Financial Services Corp Attn: Erin O'Quinn 2120 West End Ave Nashville, TN 37203-5341

(d) Caterpillar Financial Services Corporation Attn: Joan Morrison 2120 West End Avenue Nashville, TN 37203 US

DVA Inc d/b/a Ditch Witch of Virginia Aegis Law- Eric Langston 601 S. Lindberg Blvd. Frontenac, MO 63131

(d) DVA Inc d/b/a Ditch Witch of Virginia Attn: AEGIS Law - Eric Langston 222 Third Ave SE, Sute 501, Ofc 6 Cedar Rapids, IA 52401-1542

De Lage Landen Financial Attn: Litigation & Recovery 1111 Old Eagle School Rd Wayne, PA 19087-1453

Deere Credit Services Inc Attn: Litigation & Recovery Unit PO Box 6600 Johnston, IA 50131-6600

Dell Financial Services PO Box 5275 Carol Stream, IL 60197-5275

(d) Dell Financial Services PO Box 81577 Austin, TX 78708-1577

(d) Dell Financial Services LLC Resurgent Capital Services PO Box 10390 Greenville, SC 29603-0390

Division of Child Support Enforcement Bankruptcy Unit 2001 Maywill St, Suite 200 Richmond, VA 23230-3236

Dominion Energy Virginia North Carolina PO Box 26666 Richmond, VA 23261-6666

Case 24-00179 GreatAmerica Financial Services Corp

Attn: Peggy Upton PO Box 609

Cedar Rapids, IA 52406-0609

Filed 11/01/24 Entered 11/01/24 12:54:23 Desc Main Doc 68 (d) Great Meriten Linancial Services Corps

PO Box 660831 Dallas, TX 75266-0831 GreenState Credit Union

Attn: Legal PO Box 800

North Liberty, IA 52317-0800

(d) GreenState Credit Union

PO Box 925

North Liberty, IA 52314

(d) Greenstate Credit Union

Attn: Bankruptcy PO Box 925

North Liberty, IA 52317

Herc Rentals Inc 23745 Pebble Run Pl Sterling, VA 20166-2127

(d) Herc Rentals Inc

27500 Riverview Center Blvd

Suite 100

Bonita Springs, FL 34134-4328

Iowa Department of Revenue Attn: Bankruptcy Unit

PO Box 10471

Des Moines, IA 50306-0471

(d) Eric J. Langston Aegis Law 222 Third Ave SE Ste 501, Ofc 6

Cedar Rapids, IA 52401

Marlin Business Corporation fka Marlin Busin

300 Fellowship Road Mount Laurel, NJ 08054 Millbrook West LLC Millbrook Ouarries LLC PO Box 163

Broad Run, VA 20137-0163

Pinco Construction LLC 21010 Southbank St. #605 Sterling, VA 20165-7227

Sheets Sterling Inc Attn: Kimberly Bowser

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Sterling, VA 20167-0615

U.S. Small Business Administration

Attn: BK Notices

332 S Michigan Ave, Suite 600 Chicago, IL 60604-4318

The following recipients may be/have been bypassed for notice due to an undeliverable (u) or duplicate (d) address.

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(d) DVA, Inc. d/b/a Ditch Witch of Virginia

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1019 Avenue P, Suite 401 Brooklyn, NY 11223-2366

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Total 430